## ABSTRACT OF THE DISCLOSURE

A method of manufacturing a recording medium with an excellent productivity is provided. The method provides a recording medium having excellent 5 ink absorbency and coloring property and includes an ink-receiving layer in which a binder is restricted and controlled. The present invention provides a method of manufacturing a recording medium including the steps of: performing a surface treatment on a 10 substrate; and forming an ink-receiving layer using at least a pigment, polyvinyl alcohol, and a coating liquid that contains at least one selected from the group consisting of boric acid and borate. In this method, the surface-treatment step includes a first 15 surface treatment and a second surface treatment. the first surface treatment, a coating liquid that contains at least one selected from the group consisting of boric acid and borate is applied followed by being dried and solidified. In the 20 second surface treatment, after the first surface treatment, a coating liquid that contains at least one selected from the group consisting of boric acid and borate is applied on the substrate. While the substrate is in a state of being wet by the coating 25 liquid applied in the second surface treatment, the substrate is further coated with a coating liquid for forming the ink-receiving layer.